

Collateral relations or strangers in blood.

Graduated rate.

Proviso: exemptions.

Rate when value more than \$5,000 but not more than \$10,000.

Rate when value exceeds \$10,000 but not \$25,000.

Rate when value exceeds \$25,000 but not \$50,000.

Rate when value exceeds \$50,000.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed as aforesaid, or shall be a body politic or corporate, where the whole amount of said legacy or distributive share of personal property shall exceed two thousand dollars and shall not exceed five thousand dollars, the tax shall be at the rate of five dollars for each and every hundred dollars of the clear value of such interest: *Provided*, that all legacies or property passing by will or by the laws of this State to husband or wife of the person who died possessed as aforesaid, or for religious, charitable or educational purposes, shall be exempt from tax or duty. Where the amount or value of said property shall exceed the sum of five thousand dollars, but shall not exceed the sum or value of ten thousand dollars, the rates of tax above set forth shall be multiplied by one and one-half; and where the amount or value of said property shall exceed the sum of ten thousand dollars, but shall not exceed the sum of twenty-five thousand dollars, such rates of tax shall be multiplied by two; and where the amount or value of said property shall exceed the sum of twenty-five thousand dollars, but shall not exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by two and one-half; and where the amount or value of said property shall exceed the sum of fifty thousand dollars, such rates of tax shall be multiplied by three, but this graduated increase of rate shall only apply to the provisions of subdivision five of this section.

SEC. 7. *When all heirs, legatees, etc., are discharged from liability.*

Liability discharged only by payment of tax.

All heirs, legatees, devisees, administrators, executors and trustees shall only be discharged from liability for the amount of such taxes, the settlement of which they may be charged with, by paying the same for the use aforesaid as hereinafter provided.

Penalty for delay in payment.

SEC. 8. That if said tax is not paid at the end of two years after the death of the decedent six per cent per annum shall be charged thereon until same is paid.

SEC. 9. *Executor, etc., shall deduct tax.*

Executor to deduct tax.

The executor or administrator or other trustee paying any legacy or share in the distribution of any estate subject to said tax shall deduct therefrom at the rate prescribed, or if the legacy or share in the estate be not money he shall demand payment of a sum to be computed at the same rates upon the appraised value thereof for the use of the State; and no executor or administrator shall be compelled to pay or deliver any specific legacy or article to be distributed, subject to tax, except on the payment into his hands of a sum computed on its value as aforesaid;

Demand for payment.

Payment or delivery of legacy on payment of tax.